

EXHIBIT Q

PALACIO PALACIO & ZIMMERMAN, LLC
12002 SW 128TH COURT, SUITE 106
MIAMI, FL 33186
(305) 595-0303
info@ppzllc.com

July 21, 2024

CARLOS SERRANO
1800 LYMBROOK CT
ORIENT, OH 43146

Dear CARLOS,

Please find enclosed copies of your tax return(s) for the tax year ended December 31, 2023. Instructions for filing your return(s) are attached for your convenience. Retain the copies for your records.

The federal income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form 1040 Federal Individual Income Tax Return

The Ohio income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form IT 1040 Ohio Income Tax Return

The Arizona income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form 140NR AZ Nonresident Personal Income Tax Return

Ohio estimated income tax vouchers for the tax year ending December 31, 2024 were prepared for you.

We prepared your returns based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

If you have any questions about your tax returns, please contact us. We appreciate this opportunity to serve you.

Sincerely,

ANTHONY J. PALACIO

EXHIBIT Q

Tax Summary and Instructions for Filing
2023 Federal Individual Income Tax Return

Summary of Federal Information:

Federal adjusted gross income	\$	-2,134.00
Federal taxable income	\$	0.00

Your return will be electronically filed.

There is no tax due or refund with the Federal income tax return.

EXHIBIT Q

Tax Summary and Instructions for Filing
2023 Ohio Individual Income Tax Return

Summary of Form IT 1040 Information:

State taxable income	\$	38,115.00
Payment due State	\$	718.00
State penalty/interest	\$	26.00

Your Ohio return will be electronically filed.

Your balance due of \$718.00 will be automatically withdrawn from your Checking Account on 07/20/2024.

Ohio estimated income tax payments for tax year 2024 are due as follows:

Voucher 1	04/15/2024	\$	173.00
Voucher 2	06/17/2024	\$	173.00
Voucher 3	09/16/2024	\$	173.00
Voucher 4	01/15/2025	\$	173.00

Include a separate check or money order for each payment. Write your social security number and "Ohio Universal Payment Coupon - Individual Estimated Income Tax" on each check. Mail your check and the appropriate voucher to:

Ohio Department of Taxation
P.O. Box 182131
Columbus, OH 43218-2131

EXHIBIT Q

Tax Summary and Instructions for Filing
2023 Arizona Individual Income Tax Return

Summary of Form 140NR Information:

State taxable income \$ 0.00

Your Arizona return will be electronically filed.

There is no tax due or refund with the Arizona income tax return.

EXHIBIT Q

PALACIO PALACIO & ZIMMERMAN, LLC
12002 SW 128TH COURT, SUITE 106
MIAMI, FL 33186
(305) 595-0303
info@ppzllc.com

July 21, 2024

CARLOS SERRANO
1800 LYMBROOK CT
ORIENT, OH 43146

RE: Our Privacy Policy, Compliance with the Gramm-Leach-Bliley Act, Public Law
106-102 (FTC 16 CFR Part 313)

Dear CARLOS,

The privacy of your client information has always been important to us, and we have always been bound by professional standards of confidentiality. However, we are now required by law to formally inform you of our privacy policy.

We collect nonpublic personal information about you that is provided by you or obtained by us with your authorization. This information may come from various sources, including information we receive from personal interviews, tax organizers, worksheets and other documents necessary to provide professional services to you.

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as permitted or required by law, or when necessary to process transactions requested by a client.

We restrict access to nonpublic personal information about you to members of our firm who need to know that information in order to provide you professional services. We retain records relating to the professional services that we provide you in accordance with accounting and government standards.

We employ physical, electronic, and procedural security safeguards to protect your nonpublic personal information.

Your confidence and trust are important to us. If you have any questions or concerns regarding the privacy of your nonpublic personal information, please contact us.

Sincerely,

ANTHONY J. PALACIO

EXHIBIT Q

2023 Individual Income Tax Return
prepared for:

CARLOS SERRANO
1800 LYMBROOK CT
ORIENT, OH 43146

PALACIO PALACIO & ZIMMERMAN, LLC
12002 SW 128TH COURT, SUITE 106
MIAMI, FL 33186

EXHIBIT Q

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

- ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

CARLOS SERRANO

Social security number

821-38

Spouse's name

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	-2,134.
2	Total tax	2	0.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	
5	Amount you owe	5	0.

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize PALACIO PALACIO & ZIMMERMAN, LLC to enter or generate my PIN 8 6 as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN _____ as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

6 1 8 0 9 4 3

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ►

Date ►

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

EXHIBIT Q

Form **9325**
(January 2017)

Department of the Treasury - Internal Revenue Service

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**Thank you for participating in IRS *e-file*.

821-38-6

Taxpayer name CARLOS SERRANO

Taxpayer address (optional)

1800 LYMBROOK CTORIENT, OH 43146

1. ☐ Your federal income tax return for _____ was filed electronically with the _____ Submission Processing Center. The electronic filing services were provided by _____.
2. ☐ Your return was accepted on _____ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____.
3. ☐ Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☒ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on 04/01/2024. The Submission ID assigned to your extension is 61809420240920aev5h.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

EXHIBIT Q

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

EXHIBIT Q

Form 1040 Department of the Treasury—Internal Revenue Service		2023		OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20					See separate instructions.
Your first name and middle initial CARLOS		Last name SERRANO		Your social security number 821 38 1111	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 1800 LYMBROOK CT				Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. ORIENT		State OH	ZIP code 43146	Foreign postal code	
Foreign country name		Foreign province/state/county		Foreign postal code	
Filing Status <input checked="" type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS)					
Check only one box. <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS)					
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____					
Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien					
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind					
Dependents (see instructions):					
(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
Income					
1a Total amount from Form(s) W-2, box 1 (see instructions)		1a			
b Household employee wages not reported on Form(s) W-2		1b			
c Tip income not reported on line 1a (see instructions)		1c			
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d			
e Taxable dependent care benefits from Form 2441, line 26		1e			
f Employer-provided adoption benefits from Form 8839, line 29		1f			
g Wages from Form 8919, line 6		1g			
h Other earned income (see instructions)		1h			
i Nontaxable combat pay election (see instructions)		1i			
z Add lines 1a through 1h		1z			
2a Tax-exempt interest		2a		b Taxable interest	
3a Qualified dividends		3a		b Ordinary dividends	
4a IRA distributions		4a		b Taxable amount	
5a Pensions and annuities		5a		b Taxable amount	
6a Social security benefits		6a		b Taxable amount	
c If you elect to use the lump-sum election method, check here (see instructions)				<input type="checkbox"/>	
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here		7		<input type="checkbox"/>	
8 Additional income from Schedule 1, line 10		8		-2,134.	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9		-2,134.	
10 Adjustments to income from Schedule 1, line 26		10			
11 Subtract line 10 from line 9. This is your adjusted gross income		11		-2,134.	
12 Standard deduction or itemized deductions (from Schedule A)		12		61,065.	
13 Qualified business income deduction from Form 8995 or Form 8995-A		13		0.	
14 Add lines 12 and 13		14		61,065.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15		0.	

Standard Deduction for—

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under **Standard Deduction**, see instructions.

Attach Sch. B if required.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a Form W-2, see instructions.

Form **1040** (2023)

EXHIBIT Q

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

CARLOS SERRANO

Your social security number

821-38-~~602~~**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	123,729.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	-125,863.
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-2,134.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

EXHIBIT Q

Schedule 1 (Form 1040) 2023

Page 2

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	

BAA

REV 05/21/24 PRO

Schedule 1 (Form 1040) 2023

EXHIBIT Q

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. 07

Name(s) shown on Form 1040 or 1040-SR

CARLOS SERRANO

Your social security number

821-38-~~mla~~Medical
and
Dental
Expenses

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) 1
- 2 Enter amount from Form 1040 or 1040-SR, line 11 2 2
- 3 Multiply line 2 by 7.5% (0.075) 3
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

Taxes You
Paid

- 5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ 5a

b State and local real estate taxes (see instructions) 5b

10,000.

c State and local personal property taxes 5c

d Add lines 5a through 5c 5d

10,000.

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5e

10,000.

- 6 Other taxes. List type and amount: 6

- 7 Add lines 5e and 6 7

10,000.

Interest
You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box
- ☐
- 8

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited 8a

51,065.

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address 8b

c Points not reported to you on Form 1098. See instructions for special rules 8c

d Reserved for future use 8d

e Add lines 8a through 8c 8e

51,065.

- 9 Investment interest. Attach Form 4952 if required. See instructions 9

- 10 Add lines 8e and 9 10

51,065.

Gifts to
Charity

Caution: If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 11

- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 12

- 13 Carryover from prior year 13

- 14 Add lines 11 through 13 14

Casualty and
Theft Losses

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions 15

Other
Itemized
Deductions

- 16 Other—from list in instructions. List type and amount: 16

Total
Itemized
Deductions

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 17

61,065.

- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box
- ☐
- 18

EXHIBIT Q

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **09**

Name of proprietor CARLOS SERRANO		Social security number (SSN) 821-38-0000
A Principal business or profession, including product or service (see instructions) REMEDIATION	B Enter code from instructions 5 6 1 7 2 0	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) 1800 LYMBROOK CT City, town or post office, state, and ZIP code ORIENT, OH 43146		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2023, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	200,000.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	200,000.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	200,000.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	200,000.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	4,079.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	72,192.	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	76,271.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	123,729.	27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	123,729.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

Page 2

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there a change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No		
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

[illegible]

EXHIBIT Q

SCHEDULE F
(Form 1040)Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 14

Name of proprietor CARLOS SERRANO		Social security number (SSN) 821-38- XXXX	
A Principal crop or activity ANIMAL PRODUCTION AND CORN	B Enter code from Part IV 1 1 2 9 0 0	C Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual	D Employer ID number (EIN) (see instr.)
E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		F Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
G If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5c Taxable amount	5c
b CCC loans forfeited	5b		
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2023	6a	6b Taxable amount	6b
c If election to defer to 2024 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2022	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9	-25,000.

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	3,793.	25 Repairs and maintenance	25	5,000.
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	3,000.
16 Feed	16	9,000.	27 Storage and warehousing	27	5,000.
17 Fertilizers and lime	17		28 Supplies	28	12,000.
18 Freight and trucking	18		29 Taxes	29	4,136.
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	58,934.	a	32a	
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	100,863.			
34 Net farm profit or (loss). Subtract line 33 from line 9	34	-125,863.			
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.					
35 Reserved for future use.					
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:					
a <input checked="" type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.					

For Paperwork Reduction Act Notice, see the separate instructions.

BAA

REV 05/21/24 PRO

Schedule F (Form 1040) 2023

EXHIBIT Q

Schedule F (Form 1040) 2023

Page 2

Part III Farm Income—Accrual Method (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)	37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	
		38b	Taxable amount
39a	Agricultural program payments	39a	
		39b	Taxable amount
40	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	40a	
b	CCC loans forfeited	40b	
		40c	Taxable amount
41	Crop insurance proceeds	41	
42	Custom hire (machine work) income	42	
43	Other income (see instructions)	43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	100,000.
46	Cost of livestock, produce, grains, and other products purchased during the year	46	25,000.
47	Add lines 45 and 46	47	125,000.
48	Inventory of livestock, produce, grains, and other products at end of year	48	100,000.
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	25,000.
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	-25,000.

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).
- Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)
- 113110 Timber tract operations
- 113210 Forest nurseries and gathering of forest products
- 113310 Logging

EXHIBIT Q

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023Attachment
Sequence No. **179**Name(s) shown on return
CARLOS SERRANOBusiness or activity to which this form relates
Sch C REMEDIATIONIdentifying number
821-38-XXXX**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	68,754.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		17,189.	5.0	HY	200 DB	3,438.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs.	S/L	
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	72,192.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

EXHIBIT Q

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation**

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2023Attachment
Sequence No. **55**

Name(s) shown on return

CARLOS SERRANO

Your taxpayer identification number

821-38-6564

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	CARLOS SERRANO	821-38-6564	123,729.
ii	CARLOS SERRANO FARM	821-38-6564	-125,863.
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)		2 -2,134.
3	Qualified business net (loss) carryforward from the prior year		3 ()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-		4 0.
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		6
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year		7 ()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-		8
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 0.
11	Taxable income before qualified business income deduction (see instructions)		11 0.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)		12 0.
13	Subtract line 12 from line 11. If zero or less, enter -0-		13 0.
14	Income limitation. Multiply line 13 by 20% (0.20)		14 0.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (2,134.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0.)

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

REV 05/21/24 PRO

Form **8995** (2023)

EXHIBIT Q

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023Attachment
Sequence No. **179**Name(s) shown on return
CARLOS SERRANOBusiness or activity to which this form relates
Sch F CARLOS SERRANO FARMIdentifying number
821-38-**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	09/23	507,137.	39 yrs.	MM	S/L	3,793.
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

(a) Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

EXHIBIT Q

Arizona Form
AZ-8879E-file Signature Authorization
(Arizona Forms 140, 140A, 140EZ, 140NR and 140PY)**2023**Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.

Your First Name and Initial CARLOS	Last Name SERRANO	Enter your SSN(s).	Your Social Security Number* 821 38
Your Spouse's First Name and Initial (if filed joint)	Last Name		Spouse's Social Security No.*

PART 1 – PURPOSE (If you are e-filing a Small Business Income Tax Return, also complete Form AZ-8879 SBI) *Do Not Truncate

- To certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return.

PART 2 – TAX RETURN INFORMATION

1 Arizona Adjusted Gross Income	000
2 Balance Of Tax	000
3 Arizona Income Tax Withheld ...	000

Check box 4 or box 5:

- 4 ☐ **REFUND:** Enter the amount of refund..... 00
- 5 ☐ **AMOUNT YOU OWE:** Enter the amount owed..... 000

PART 3 – FINANCIAL INSTITUTION INFORMATION

Must be present when requesting direct debit or deposit.

☐ Foreign Account Deposit/Debit: See instructions below.

TYPE OF ACCOUNT

☐ Checking ☐ Savings

ROUTING NUMBER

ACCOUNT NUMBER

DIRECT DEBIT REQUEST DATE

DIRECT DEBIT PAYMENT AMOUNT

\$ 00.00

Box 4 Checkbox – Refund: You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the Financial Institution Information Section (Part 3).

Box 5 Checkbox – Amount You Owe: You owe taxes based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).

Foreign Account Deposit/Debit Checkbox: Check the "Foreign Account Deposit/Debit" box if your deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, **you must mail a check to the Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.**

PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part 2)

Under penalties of perjury, I declare that I have examined a copy of my electronic Arizona individual income tax return and accompanying schedules and statements for the year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Arizona adjusted gross income, total tax, Arizona income tax withheld, and refund (or amount owed) listed above are the amounts shown on the copy of my electronic Arizona income tax return.

- 6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2023 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b ☒ I do not want direct deposit of my refund or I am not receiving a refund.
- 6c ☐ I authorize the Arizona Department of Revenue (ADOR) and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Arizona taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of my tax liability by April 15, 2024, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, my state return will also be rejected.

I consent to my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending my electronic Arizona individual income tax return and accompanying schedules and statements to ADOR, and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize ADOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If ADOR contacts my ERO for a copy of my return, any documents or schedules to my return, and/or this authorization form, I authorize my ERO to release copies of the requested documents to ADOR.

I authorize **PALACIO PALACIO & ZIMMERMAN, LLC**
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want my electronic signature to my electronic federal individual income tax return to serve as my signature to my electronic Arizona individual income tax return for the year ending December 31, 2023. I understand that when my ERO makes the election that my electronic signature to my federal individual income tax return will serve as my signature to my Arizona individual income tax return, I will have signed my Arizona individual income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

PLEASE SIGN HERE	→	YOUR PEN AND INK SIGNATURE	DATE
	→	SPOUSE'S PEN AND INK SIGNATURE	DATE

EXHIBIT Q

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Place any required federal and AZ schedules or other documents after Form 140NR.

Arizona Form 140NR		Nonresident Personal Income Tax Return		FOR CALENDAR YEAR 2023																																																																																																																					
82F <input checked="" type="checkbox"/> Check box 82F if filing under extension OR FISCAL YEAR BEGINNING <u>12</u> <u>0</u> <u>2</u> <u>3</u> AND ENDING <u>12</u> <u>0</u> <u>2</u> <u>3</u> 66F																																																																																																																									
Your First Name and Middle Initial 1 CARLOS		Last Name SERRANO		Your Social Security Number 821 38 <u>0000</u>																																																																																																																					
Spouse's First Name and Middle Initial (if box 4 or 6 checked) 1		Last Name		Spouse's Social Security No.																																																																																																																					
Current Home Address - number and street, rural route 2 1800 LYMBROOK CT			Apt. No.	Daytime Phone (with area code) 94																																																																																																																					
City, Town or Post Office 3 ORIENT		State OH	ZIP Code 43146	Last Names Used in Last Four Prior Year(s) (if different) 97																																																																																																																					
4 <input type="checkbox"/> Married filing joint return 4a <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment 5 <input type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line: 6 <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above. 7 <input checked="" type="checkbox"/> Single ↓ Enter the number claimed. Do not put a check mark.				REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88R 81P PM 80R RCVD																																																																																																																					
8 <input type="checkbox"/> Age 65 or over (you and/or spouse) 9 <input type="checkbox"/> Blind (you and/or spouse) 10a <input type="checkbox"/> Dependents: Under age of 17. 10b <input type="checkbox"/> Dependents: Age 17 and over.																																																																																																																									
11-13 Residency Status (check one): 11 <input checked="" type="checkbox"/> Nonresident 12 <input type="checkbox"/> Nonresident Active Military 13 <input type="checkbox"/> Composite Return (see instructions - page 29)																																																																																																																									
(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box <input type="checkbox"/> and complete page 4.																																																																																																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">(a) FIRST AND LAST NAME (Do not list yourself or spouse.)</th> <th rowspan="2">(b) SOCIAL SECURITY NUMBER</th> <th rowspan="2">(c) RELATIONSHIP</th> <th rowspan="2">(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023</th> <th colspan="2">(e) Dependent Age Included in:</th> <th rowspan="2">(f) if you did not claim this person on your federal return due to educational credits</th> </tr> <tr> <th>1 (Box 10a)</th> <th>2 (Box 10b)</th> </tr> </thead> <tbody> <tr><td>10c</td><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>10d</td><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>10e</td><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>10f</td><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </tbody> </table>							(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) Dependent Age Included in:		(f) if you did not claim this person on your federal return due to educational credits	1 (Box 10a)	2 (Box 10b)	10c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																																																										
	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) Dependent Age Included in:						(f) if you did not claim this person on your federal return due to educational credits																																																																																																														
					1 (Box 10a)	2 (Box 10b)																																																																																																																			
10c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																																																																																																		
10d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																																																																																																		
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																																																																																																		
10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																																																																																																		
14 Check box 14 if married and you are the spouse of an active duty military member who qualifies for relief under the Military Spouses Residency Relief Act 14 <input type="checkbox"/>				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">2023 FEDERAL Amount from Federal Return</th> <th colspan="2">2023 ARIZONA Source Amount Only</th> </tr> </thead> <tbody> <tr><td>15</td><td>00</td><td></td><td>00</td></tr> <tr><td>16</td><td>00</td><td></td><td>00</td></tr> <tr><td>17</td><td>00</td><td></td><td>00</td></tr> <tr><td>18</td><td>00</td><td></td><td>00</td></tr> <tr><td>19</td><td>123,729 00</td><td></td><td>0 00</td></tr> <tr><td>20</td><td>00</td><td></td><td>00</td></tr> <tr><td>21</td><td>00</td><td></td><td>00</td></tr> <tr><td>22</td><td>-125,863 00</td><td></td><td>0 00</td></tr> <tr><td>23</td><td>-2,134 00</td><td></td><td>0 00</td></tr> <tr><td>24</td><td>00</td><td></td><td>0 00</td></tr> <tr><td>25</td><td>-2,134 00</td><td></td><td></td></tr> <tr><td>26</td><td></td><td></td><td>0 00</td></tr> <tr><td>27</td><td></td><td></td><td>0.000</td></tr> <tr><td>28</td><td></td><td></td><td>00</td></tr> <tr><td>29</td><td></td><td></td><td>0 00</td></tr> <tr><td>30</td><td></td><td></td><td>00</td></tr> <tr><td>31</td><td></td><td></td><td>00</td></tr> <tr><td>32</td><td></td><td></td><td>00</td></tr> <tr><td>33</td><td></td><td></td><td>0 00</td></tr> <tr><td>34</td><td></td><td></td><td></td></tr> <tr><td>35</td><td></td><td></td><td>00</td></tr> <tr><td>36</td><td></td><td></td><td>00</td></tr> <tr><td>37</td><td></td><td></td><td>00</td></tr> <tr><td>38</td><td></td><td></td><td>00</td></tr> <tr><td>39</td><td></td><td></td><td>00</td></tr> <tr><td>40</td><td></td><td></td><td>00</td></tr> <tr><td>41</td><td></td><td></td><td>00</td></tr> <tr><td>42</td><td></td><td></td><td>0 00</td></tr> </tbody> </table>		2023 FEDERAL Amount from Federal Return		2023 ARIZONA Source Amount Only		15	00		00	16	00		00	17	00		00	18	00		00	19	123,729 00		0 00	20	00		00	21	00		00	22	-125,863 00		0 00	23	-2,134 00		0 00	24	00		0 00	25	-2,134 00			26			0 00	27			0.000	28			00	29			0 00	30			00	31			00	32			00	33			0 00	34				35			00	36			00	37			00	38			00	39			00	40			00	41			00	42			0 00
2023 FEDERAL Amount from Federal Return		2023 ARIZONA Source Amount Only																																																																																																																							
15	00		00																																																																																																																						
16	00		00																																																																																																																						
17	00		00																																																																																																																						
18	00		00																																																																																																																						
19	123,729 00		0 00																																																																																																																						
20	00		00																																																																																																																						
21	00		00																																																																																																																						
22	-125,863 00		0 00																																																																																																																						
23	-2,134 00		0 00																																																																																																																						
24	00		0 00																																																																																																																						
25	-2,134 00																																																																																																																								
26			0 00																																																																																																																						
27			0.000																																																																																																																						
28			00																																																																																																																						
29			0 00																																																																																																																						
30			00																																																																																																																						
31			00																																																																																																																						
32			00																																																																																																																						
33			0 00																																																																																																																						
34																																																																																																																									
35			00																																																																																																																						
36			00																																																																																																																						
37			00																																																																																																																						
38			00																																																																																																																						
39			00																																																																																																																						
40			00																																																																																																																						
41			00																																																																																																																						
42			0 00																																																																																																																						
28 Small Business Income: <input type="checkbox"/> check the box if you are filing Form 140NR-SBI and enter the amount from Form 140NR-SBI, line 10..... 29 Modified Arizona gross income. Subtract line 28 from 26..... 30 Total depreciation included in Arizona gross income..... 31 Partnership Income adjustment. See instructions 32 Other Additions to Income. Complete Other Additions to Arizona Gross Income schedule on page 5 33 Subtotal: Add lines 29, 30, 31 and 32. Enter the total																																																																																																																									
34 Total Arizona sourced net capital gain or (loss). See instructions 35 Total net short-term capital gain or (loss) included on line 20, ARIZONA column 36 Total net long-term capital gain or (loss) included on line 20, ARIZONA column 37 Net long-term capital gain from assets acquired after December 31, 2011. See instructions 38 Multiply line 37 by 25% (.25) and enter the result 39 Net capital gain derived from investment in qualified small business 40 Recalculated Arizona depreciation 41 Partnership Income adjustment. See instructions 42 Subtract lines 38 through 41 from line 33. Enter the difference																																																																																																																									

EXHIBIT Q

Your Name (as shown on page 1)		Your Social Security Number	
CARLOS SERRANO		821-38- XXXX	

Subtractions cont. from page 1	43	Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	43		00
	44	Agricultural crops contributed to Arizona charitable organizations.....	44		00
	45	Other Subtractions from Income: Complete <i>Other Subtractions from Arizona Gross Income</i> schedule on page 6.....	45		00
	46	Subtract lines 43, 44 and 45 from line 42. Enter the difference.....	46		0 00
	47	Age 65 or over: Multiply the number in box 8 by \$2,100.....	47		00
Exemptions	48	Blind: Multiply the number in box 9 by \$1,500.....	48		00
	49	Other Exemptions: See instructions.....49E <input type="checkbox"/> Multiply the number in box 49E by \$2,300.....	49		00
	50	Add lines 47, 48, and 49. Enter the total.....	50		00
	51	Multiply line 50 by the Arizona ratio on line 27.....	51		00
Balance of Tax	52	Arizona adjusted gross income: Subtract line 51 from line 46. If less than zero, enter "0".....	52		0 00
	53	Deductions: Check box and enter amount. See instructions.....53I <input type="checkbox"/> ITEMIZED 53S <input checked="" type="checkbox"/> STANDARD	53		0 00
	54	If you checked box 53S and claim charitable contributions, check 54C <input type="checkbox"/> Complete page 3. See instructions.....	54		0 00
	55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0".....	55		0 00
	56	Tax: Multiply line 55 by 2.5% (.025). Enter the result.....	56		0 00
	57	Tax from recapture of credits from Arizona Form 301, Part 2, line 31.....	57		00
	58	Subtotal of tax: Add lines 56 and 57. Enter the total.....	58		0 00
	59	Dependent Tax Credit. See instructions.....	59		00
	60	Nonrefundable credits from Arizona Form 301, Part 2, line 62.....	60		00
	61	Balance of tax: Subtract lines 59 and 60 from line 58. If the sum of lines 59 and 60 is more than line 58, enter "0".....	61		0 00
Total Payments and Refundable Credits	62	2023 AZ income tax withheld.....	62		00
	63	2023 AZ estimated tax payments..63a <input type="checkbox"/> 00 Claim of Right 63b <input type="checkbox"/> 00 Add 63a and 63b.....	63c		00
	64	2023 AZ extension payment (Form 204).....	64		0 00
	65	Other refundable credits: Check the box(es) and enter the total amount.....651 <input type="checkbox"/> 308-1 652 <input type="checkbox"/> 334 653 <input type="checkbox"/> 349	65		00
	66	Total payments and refundable credits: Add lines 62 through 65. Enter the total.....	66		0 00
Tax Due or Overpayment	67	TAX DUE: If line 61 is larger than line 66, subtract line 66 from line 61. Enter amount of tax due. Skip lines 68, 69 and 70.....	67		0 00
	68	OVERPAYMENT: If line 66 is larger than line 61, subtract line 61 from line 66. Enter amount of overpayment.....	68		00
	69	Amount of line 68 to be applied to 2024 estimated tax.....	69		00
	70	Balance of overpayment: Subtract line 69 from line 68. Enter the difference.....	70		00
Voluntary Gifts	71 - 81 Voluntary Gifts to:				
	Solutions Teams Assigned to Schools.....71	00	Arizona Wildlife.....72	00	
	Child Abuse Prevention.....73	00	Domestic Violence Services.....74	00	
	Neighbors Helping Neighbors.....76	00	Political Gift.....75	00	
	I Didn't Pay Enough Fund.....79	00	Special Olympics.....77	00	
		00	Sustainable State Parks and Road Fund.....80	00	
		00	Veterans' Donations Fund.....78	00	
		00	Spay/Neuter of Animals.....81	00	
Penalty	82	Political Party (if amount is entered on line 75 - check only one): 821 <input type="checkbox"/> Democratic 822 <input type="checkbox"/> Libertarian 823 <input type="checkbox"/> Republican			
	83	Estimated payment penalty.....	83		00
	84	841 <input type="checkbox"/> Annualized/Other 842 <input type="checkbox"/> Farmer or Fisherman 843 <input type="checkbox"/> Form 221 included			
Refund or Amount Owed	85	Add lines 71 through 81 and 83. Enter the total.....	85		00
	86	REFUND: Subtract line 85 from line 70. If less than zero, enter amount owed on line 87.....	86		00
	87	AMOUNT OWED: Add lines 67 and 85. Make check payable to Arizona Department of Revenue; write your SSN, 140NR on payment.....	87		0 00

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE	→ YOUR SIGNATURE	DATE	SELF EMPLOYED OCCUPATION
	→ SPOUSE'S SIGNATURE	DATE	SPOUSE'S OCCUPATION
	ANTHONY J. PALACIO	07212024	PALACIO PALACIO & ZIMMERMAN, LLC
	PAID PREPARER'S SIGNATURE	DATE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)
	12002 SW 128TH COURT, SUITE 106		82-530 XXXX
	PAID PREPARER'S STREET ADDRESS		PAID PREPARER'S TIN
MIAMI FL 33186		(305) 595-0303	
PAID PREPARER'S CITY	STATE	ZIP CODE	PAID PREPARER'S PHONE NUMBER

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140NR. If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

EXHIBIT Q

CARLOS SERRANO

821-38-6158

1

Additional Information From Form 140NR: Nonresident Personal Return

Form 140NR: Nonresident Personal Return

Other Income Reported on Federal Return

Continuation Statement

Description	Amount
Farm Income	-125,863

CLIENT COPY

EXHIBIT Q

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form

204

Application for Filing Extension

For Individual Returns Only

FOR

CALENDAR YEAR

2023

For the calendar year 2023 or fiscal year beginning 12, 0, 2, 3 and ending 12, 0, 66

Your First Name and Middle Initial

1 CARLOS

Last Name

SERRANO

Your Social Security Number

821 38

Spouse's First Name and Middle Initial (if filing joint)

1 Spouse's Social Security No.

Current Home Address - number and street, rural route

2 1800 LYMBROOK CT

Apt. No.

95. Filing Status. Must be the same as Form 140, 140A, 140EZ, 140PTC, 140ET, 140NR, 140PY

95a ☐ Married filing joint return95c ☐ Head of Household95b ☐ Married filing separate return95d ☒ Single

City, Town or Post Office

3 ORIENT

State

OH

ZIP Code

43146

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

88

94 Your Daytime Phone (with area code):

Resident Personal Income Tax Forms - Check only one box:

☐ 140 ☐ 140A ☐ 140EZ ☐ 140PTC ☐ 140ET☐ Part-Year Resident Personal Income Tax, Form 140PY☒ Nonresident Personal Income Tax, Form 140NR☐ Nonresident Composite, Form 140NR

81 PM

80 RCVD

Filing Form 204 will also provide an automatic 6-month extension for your Small Business Income tax return (Form 140-SBI, Form 140NR-SBI or Form 140PY-SBI). Do not file Form 204-SBI unless you are making an extension payment for your Small Business tax return. See Form 204-SBI for more information. Use Form 204-SBI to make this payment.

All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a weekend or legal holiday. In that case, your request must be postmarked on or before the business day following the weekend or legal holiday. If you are a calendar year filer, your request for a 2023 filing extension must be postmarked on or before April 15, 2024.

An Arizona extension cannot be granted for more than six months beyond the original due date of the return. Arizona will grant an automatic six-month extension to individuals filing Forms 140, 140A, 140EZ, 140NR, 140PY, 140PTC, or 140ET. Arizona will accept a valid federal extension for the period covered by the federal extension. This includes the automatic six-month individual federal filing extension.

CHECK ONE BOX:

☒ Individual Calendar Year Filers:

This is a request for an automatic 6-month filing extension

Fiscal Tax Year Ending

Return Due Date

October 15, 2024

☐ Individual Fiscal Year Filers:

Enter taxable year end date and 6-month extended due date

☒ A federal extension will be used to file this tax return. This form is being used to transmit the Arizona extension payment.

1 Tax liability for 2023. You may estimate this amount	1	0	00
2 Arizona income tax withheld during 2023	2	0	00
3 Arizona estimated tax payments for 2023	3	0	00
4 Credits you will claim on your 2023 return. See Arizona Form 301 for a list of credits.	4	65	00
5 Add lines 2 through 4	5	65	00
6 Balance of Tax: Subtract line 5 from line 1	6	0	00
7 Enter amount of payment enclosed with this extension. PAYMENT ENCLOSED	7	0	00

- Make check payable to Arizona Department of Revenue; write your SSN, Form 204 and tax year on your payment.
- Include your payment with this form.
- For Nonresident Composite returns, write "Composite 140NR" on payment and include the taxable year end and entity's EIN.

• **IMPORTANT:** If you are filing under a federal extension but are making an Arizona extension payment by credit card or electronic payment, do not mail Form 204 to us. We will apply your extension tax payment to your account.

• If you are sending a payment with this request, mail to Arizona Department of Revenue,
PO Box 29085, Phoenix, AZ 85038-9085.

• If you are not sending a payment with this request, mail to Arizona Department of Revenue,
PO Box 52138, Phoenix, AZ 85072-2138.

EXHIBIT Q

REV 05/21/24 PRO

Ohio Universal Payment Coupon (OUPC)Tax Year
2024

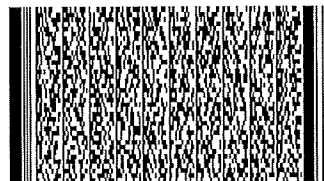
07 21 24

Individual Income Tax 440

ID Type 01 Coupon Type 55

CARLOS SERRANO
1800 LYMBROOK CT
ORIENT

OH 43146

Using UPPERCASE letters,
print the first three letters of
the taxpayer's last name.

SER

Note: Pay online at tax.ohio.gov/pay
Make payment payable to: Ohio Treasurer of State
Mail to: Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

98

Taxpayer's SSN

821 38 ~~554~~Amount of
Payment → \$

173.00

440 8 01 8 000008213865641224 3 55 4 0000 0 222

EXHIBIT Q

REV 05/21/24 PRO

Ohio Universal Payment Coupon (OUPC)

Tax Year

07 21 24

2024

Individual Income Tax 440

ID Type 01 Coupon Type 55

CARLOS SERRANO
1800 LYMBROOK CT
ORIENT

OH 43146

Using UPPERCASE letters,
print the first three letters of
the taxpayer's last name.

SER

Taxpayer's SSN

821 38

Note: Pay online at tax.ohio.gov/pay
Make payment payable to: Ohio Treasurer of State
Mail to: Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

98

Amount of
Payment → \$

173.00

440 8 01 8 000008213865641224 3 55 4 0000 0 222

EXHIBIT Q

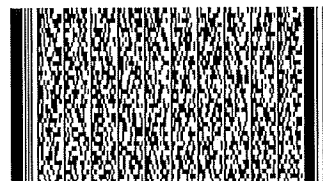
REV 05/21/24 PRO

Ohio Universal Payment Coupon (OUPC)Tax Year
2024

07 21 24

Individual Income Tax 440

ID Type 01 Coupon Type 55

CARLOS SERRANO
1800 LYMBROOK CT
ORIENT OH 43146Using UPPERCASE letters,
print the first three letters of
the taxpayer's last name.

SER

Note: Pay online at tax.ohio.gov/pay
Make payment payable to: Ohio Treasurer of State
Mail to: Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

98

Taxpayer's SSN

821 38

Amount of
Payment → \$

173.00

440 8 01 8 000008213865641224 3 55 4 0000 0 222

EXHIBIT Q

REV 05/21/24 PRO

Ohio Universal Payment Coupon (OUPC)

Tax Year

07 21 24

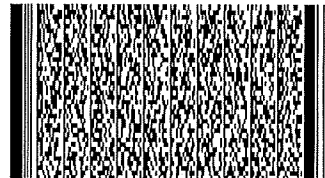
2024

Individual Income Tax 440

ID Type 01 Coupon Type 55

CARLOS SERRANO
1800 LYMBROOK CT
ORIENT

OH 43146

Using UPPERCASE letters,
print the first three letters of
the taxpayer's last name.

SER

Note: Pay online at tax.ohio.gov/pay
Make payment payable to: Ohio Treasurer of State
Mail to: Ohio Department of Taxation,
P.O. Box 182131, Columbus, OH 43218-2131

98

Taxpayer's SSN

821 38

Amount of
Payment → \$

173.00

440 8 01 8 000008213865641224 3 55 4 0000 0 222

EXHIBIT Q

Do not staple or paper clip.

Department of
Taxation2023 Ohio IT 1040
Individual Income Tax Return

23000198

Sequence No. 1

07 21 24

Use only black ink/UPPERCASE letters. Use whole dollars only.

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required)

✓ If deceased

Spouse's SSN (if filing jointly)

✓ If deceased

School district #

821 38 ~~000~~

2511

First name

CARLOS

M.I. Last name

SERRANO

Spouse's first name (if filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box

1800 LYMBROOK CT

Address line 2 (apartment number, suite number, etc.)

City

ORIENT

State ZIP code

OH 43146

Ohio county (first four letters)

JACK

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Residency Status - Check only one for primary

*Indicate state

☒ ResidentPart-year
resident*

Nonresident*

Check only one for spouse (if filing jointly)

*Indicate state

Resident

Part-year
resident*

Nonresident*

Filing Status - Check one (as reported on federal income tax return)☒ Single, head of household or qualifying surviving spouse

Married filing jointly

Married filing separately

Spouse's SSN

Ohio Nonresident Statement - See instructions for required criteria

Primary meets the five criteria for irrefutable presumption as nonresident.

Spouse meets the five criteria for irrefutable presumption as nonresident.

Federal extension filers - check here.

If someone can claim you (or your spouse if filing jointly) as a dependent, check here.

Do not staple or paper clip.

1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative.....	1.	2134
2a. Additions - Ohio Schedule of Adjustments, line 11 (include schedule)	2a.	42399
2b. Deductions - Ohio Schedule of Adjustments, line 44 (include schedule)	2b.	
3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative ..	3.	40265
4. Exemption amount (include Schedule of Dependents if applicable)	4.	2150
Number of exemptions including you and your spouse/dependents, if applicable: 1		
5. Ohio income tax base (line 3 minus line 4; if negative, enter zero).....	5.	38115
6. Taxable business income - Ohio Schedule of Business Income, line 15 (include schedule).....	6.	
7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero)	7.	38115



MM-DD-YY

EXHIBIT Q

2023 Ohio IT 1040
Individual Income Tax Return

23000298 Sequence No. 2

SSN: 821 38 0564

7a. Amount from line 7 on page 1	7a.	38115
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	692
8b. Business income tax liability – Ohio Schedule of Business Income, line 16 (include schedule)	8b.	
8c. Income tax liability before credits (line 8a plus line 8b)	8c.	692
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 38 (include schedule).....	9.	0
10. Tax liability after nonrefundable credits (line 8c minus line 9; if negative, enter zero)	10.	692
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	26
12. Unpaid use tax (see instructions).....	12.	
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	718
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (include schedule and income statements)	14.	
15. Estimated and extension payments, and credit carryforward from last year's return.....	15.	
16. Refundable credits – Ohio Schedule of Credits, line 44 (include schedule).....	16.	
17. Amended return only – amount previously paid with original and/or amended return	17.	
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.	
20. Line 18 minus line 19. Place a "-" in the box if negative.....	20.	
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.		
21. Tax due (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	718
22. Interest due on late payment of tax (see instructions)	22.	
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include the Ohio Universal Payment Coupon (OUPC) and make check payable to "Ohio Treasurer of State".....	23.	718
24. Overpayment (line 20 minus line 13)	24.	
25. Original return only – portion of line 24 carried forward to next year's tax liability	25.	
26. Original return only – portion of line 24 you wish to donate:		
a. Wishes for Sick Children b. Wildlife Species c. Military Injury Relief		
d. Ohio History Fund e. Nature Preserves/Scenic Rivers f. Breast/Cervical Cancer		
Total.....	26g.	
27. REFUND (line 24 minus lines 25 and 26g).....	YOUR REFUND ▶ 27.	

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

If your refund is \$1.00 or less, no refund will be issued.
If you owe \$1.00 or less, no payment is necessary.

▶ Primary signature _____ Phone number _____

▶ Spouse's signature _____ Date _____

Preparer's printed name ANTHONY J. PALACIO Phone number (305) 595-0303

☒ Authorize your preparer to discuss this return Non-paid preparer PTIN: P 02047476

NO Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 2679
Columbus, OH 43270-2679

Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 2057
Columbus, OH 43270-2057

EXHIBIT Q

Department of
Taxation2023 Ohio Schedule
of Adjustments

Use only black ink. Use whole dollars only.



23000398

Primary taxpayer's SSN

821 38

Sequence No. 3

07 21 24

Additions

(Only add the following amounts if they are not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends.....1.
2. Ohio pass-through entity taxes excluded from federal adjusted gross income.....2.
3. Taxes paid to another state or District of Columbia related to IRS notice 2020-75.....3.
4. 529 plan funds used for non-qualified expenses.....4.
5. Losses from sale or disposition of Ohio public obligations.....5.
6. Nonmedical withdrawals from a medical savings account.....6.
7. Reimbursement of expenses previously deducted on an Ohio income tax return.....7.

Federal

8. Internal Revenue Code 168(k) and 179 depreciation expense add-back.....8. 42399
9. Exempt federal interest and dividends subject to state taxation.....9.
10. Federal conformity additions.....10.
11. Total additions (add lines 1 through 10 ONLY). Enter here and on Ohio IT 1040, line 2a..... 11. 42399

Deductions

(Only deduct the following amounts if they are included on Ohio IT 1040, line 1)

12. Business income deduction – Ohio Schedule of Business Income, line 13.....12.
13. Employee compensation earned in Ohio by residents of neighboring states.....13.
14. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1).....14.
15. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b).....15.
16. Certain railroad benefits.....16.
17. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....17.
18. Amounts contributed to an Ohio county's individual development account program.....18.
19. Amounts contributed to a STABLE account: Ohio's ABLE plan.....19.
20. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....20.
21. Certain payments related to the East Palestine train derailment.....21.
22. Ohio adoption grant program payments received from the Ohio Department of Job and Family Services.....22.

Federal

23. Federal interest and dividends exempt from state taxation.....23.

EXHIBIT Q

2023 Ohio Schedule
of Adjustments

Primary taxpayer's SSN

821 38 

23000498

Sequence No. 4

24. Deduction of prior year 168(k) and 179 depreciation add-backs.....24.
25. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return25.
26. Repayment of income reported in a prior year26.
27. Wage expense not deducted based on the federal work opportunity tax credit.....27.
28. Federal conformity deductions28.

Uniformed Services

29. Military pay received by Ohio residents while stationed outside Ohio29.
30. Compensation earned by nonresident military servicemembers and their civilian spouses30.
31. Uniformed services retirement income.....31.
32. Military injury relief fund grants and veteran's disability severance payments.....32.
33. Certain Ohio National Guard reimbursements and benefits.....33.

Education

34. Amounts contributed to a 529 Plan34.
35. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board35.
36. Ohio educator expenses in excess of federal deduction.....36.
37. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program37.
38. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ...38.

Medical

39. Disability benefits39.
40. Survivor benefits.....40.
41. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**)41.
42. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**)42.
43. Qualified organ donor expenses43.
44. **Total deductions** (add lines 12 through 43 ONLY). Enter here and on Ohio IT 1040, line 2b.....44.

EXHIBIT Q

**2023 Ohio IT/SD 2210****Interest Penalty on Underpayment of Ohio Individual Income,
School District Income and Pass-Through Entity Tax**

Include with your 2023 Ohio tax return.

Use UPPERCASE letters.

Complete this section if you are filing Ohio IT 1040 or SD 100.

Primary taxpayer's SSN (required)

Spouse's SSN (if filing jointly)

8 2 1 3 8

First name

M.I. Last name

C A R L O S

S E R R A N O

Spouse's first name (if filing jointly)

M.I. Last name

Complete this section if you are filing Ohio IT 4708, IT 1140, IT 4738, IT 1041, or SD 100E.

FEIN

Decedent's SSN (estates)

Name of pass-through entity, trust or estate

Additional line, if necessary, for name of pass-through entity, trust or estate

Total interest penalty due (from page 2, line 8 or page 3, line 6).....

2 6 0 0

Include pages 1 and 2 when you file your Ohio IT 1040, SD 100, SD 100E, IT 1041 or IT 4708 tax return.

Include pages 1 and 3 when you file your Ohio IT 1140 or IT 4738 tax return.

REV 05/21/24 PRO

Federal Privacy Act Notice: Because we require you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that providing us with your Social Security number is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize us to request this information. We need your Social Security number in order to administer this tax.

EXHIBIT Q



10211411

Taxpayer's name CARLOS SERRANOTaxpayer's FEIN/SSN 821 38 6646

2023

Part I – Calculating the Required Annual Payment
When Filing the Ohio IT 1040, SD 100, SD 100E, IT 1041 or IT 4708

Use this form to calculate interest penalty on underpayment of taxes and to show the exceptions where no interest penalty is due.
 See page 4 for definitions and line references.

☐ Check here if you engage in farming or fishing activities and refer to Ohio Administrative Code Rule 5703-7-04 for options.

1. 2023 Ohio income taxes paid (timely paid* 2023 estimated payments plus withholding plus 2022 credit carryforward)	1.		00
2. 2023 Ohio income tax liability (total tax minus total credits)	2.	692	00
3. 2022 Ohio income tax liability (total tax minus total credits)	3.		00
4. Multiply line 2 by 90% (.90)	4.	623	00
5a. Is line 1 greater than or equal to line 4? If yes, STOP, you have no interest penalty. If no, continue to line 5b.	5a.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
5b. Did you timely file a 2022 Ohio income tax return? If yes, continue to line 5c. If no, skip to line 5d.	5b.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
5c. Is line 1 greater than or equal to line 3? If yes, STOP, you have no interest penalty. If no, continue to line 5d.	5c.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5d. Is line 2 less any withholding \$500 or less? If yes, STOP, you have no interest penalty. If no, continue to line 6.	5d.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
6. If you answered "Yes" on line 5b, enter the lesser of line 3 or line 4. If you answered "No", enter the amount from line 4. Then continue to Part II.	6.	623	00

*Do not include any estimated payments that were made after their respective due date.

Part II – Calculating the Interest Penalty Due

1. Multiply the amount on Part I, line 6 by the percentage indicated at the top of each column at right.	1.	156	312	467	623
2. Multiply the total tax withheld from compensation by the percentage indicated at the top of each column at right.	2.	0	0	0	0
3. Total estimated tax (including any credit carryforwards) paid by the dates shown at the top of each column at right.	3.				
4. Add lines 2 and 3.	4.	0	0	0	0
5. Underpayment subject to interest penalty (line 1 minus line 4; if less than zero, enter zero)	5.	156	312	467	623
6. Ratio (if full or partial payment was made see instructions on page 4) ..	6.	0.007940	0.012594	0.018152	0.019713
7. Interest penalty for the period: Multiply line 5 by line 6 for each column at right.	7.				
8. Total interest penalty due (sum of line 7, Columns A through D). Enter here and on page 1	8.	26			

Payment Due Dates (see note below)			
A 4/18/23 – 25%	B 6/15/23 – 50%	C 9/15/23 – 75%	D 1/16/24 – 100%
156	312	467	623
0	0	0	0
0	0	0	0
156	312	467	623
0.007940	0.012594	0.018152	0.019713
SEE STATEMENT UND. 8.			
			26

Note: Payment due dates – the associated dates and the rates on line 6 are for calendar year taxpayers. Fiscal year taxpayers must adjust the payment due dates and the line 6 ratios accordingly.

EXHIBIT Q

CARLOS SERRANO
2023 Tax Year 2023

Tax Analysis

specially prepared for
CARLOS SERRANO

Tax Year 2023

PALACIO PALACIO & ZIMMERMAN, LLC

12002 SW 128TH COURT, SUITE 106
MIAMI, FL 33186

email: info@ppzllc.com

Phone: (305) 595-0303

Information in this Client Presentation has been compiled from information in your tax return, which is based on information you have provided.

EXHIBIT Q

CARLOS SERRANO
Tax Year 2023

Your Bottom Line

"What is my bottom line? What is my effective tax rate?"

Balance Due	Effective tax rate*
\$0	0.00%

* Effective Tax Rate is an approximation of Tax divided by Income as a percentage.

"Why is the bottom line this amount?"

	2022	2023	% Change	Difference
Taxable Income		\$0		
Total Tax		\$0		
Payments & Credits		\$0		
Bottom Line		\$0		
		balance due		

"How did my effective tax rate change?"

	2022	2023	% Change	Difference
Effective Tax Rate		0.00%		

"How did my tax situation change from last year?"

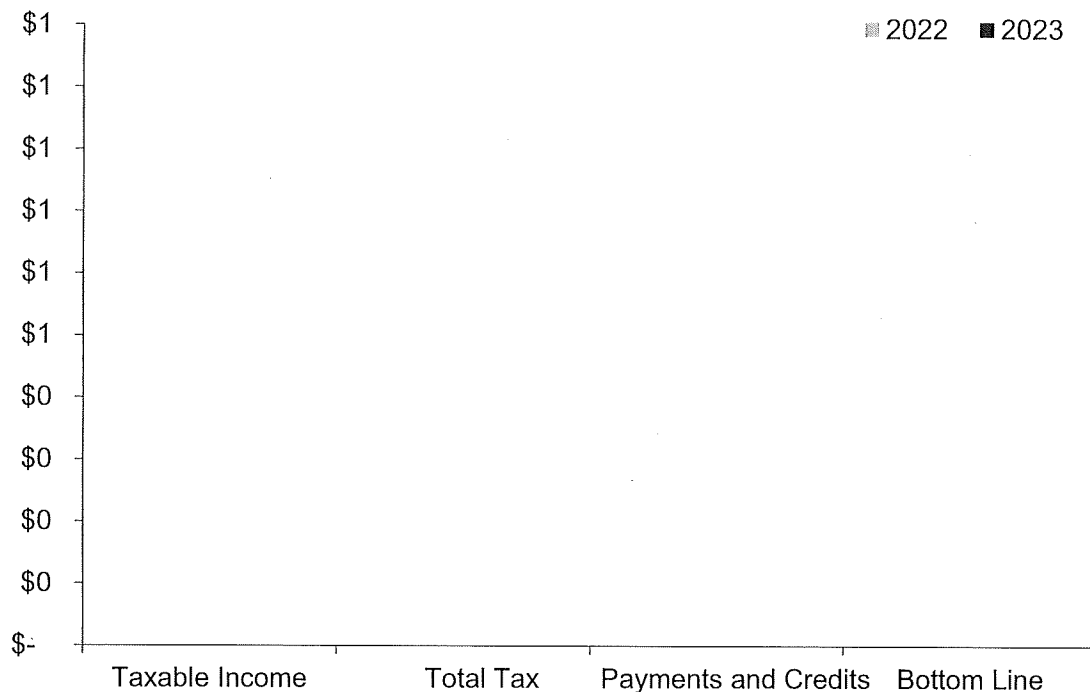


EXHIBIT Q

CARLOS SERRANO
Tax Year 2023

Your Standard or Itemized Deductions

"What is my deduction this year?"

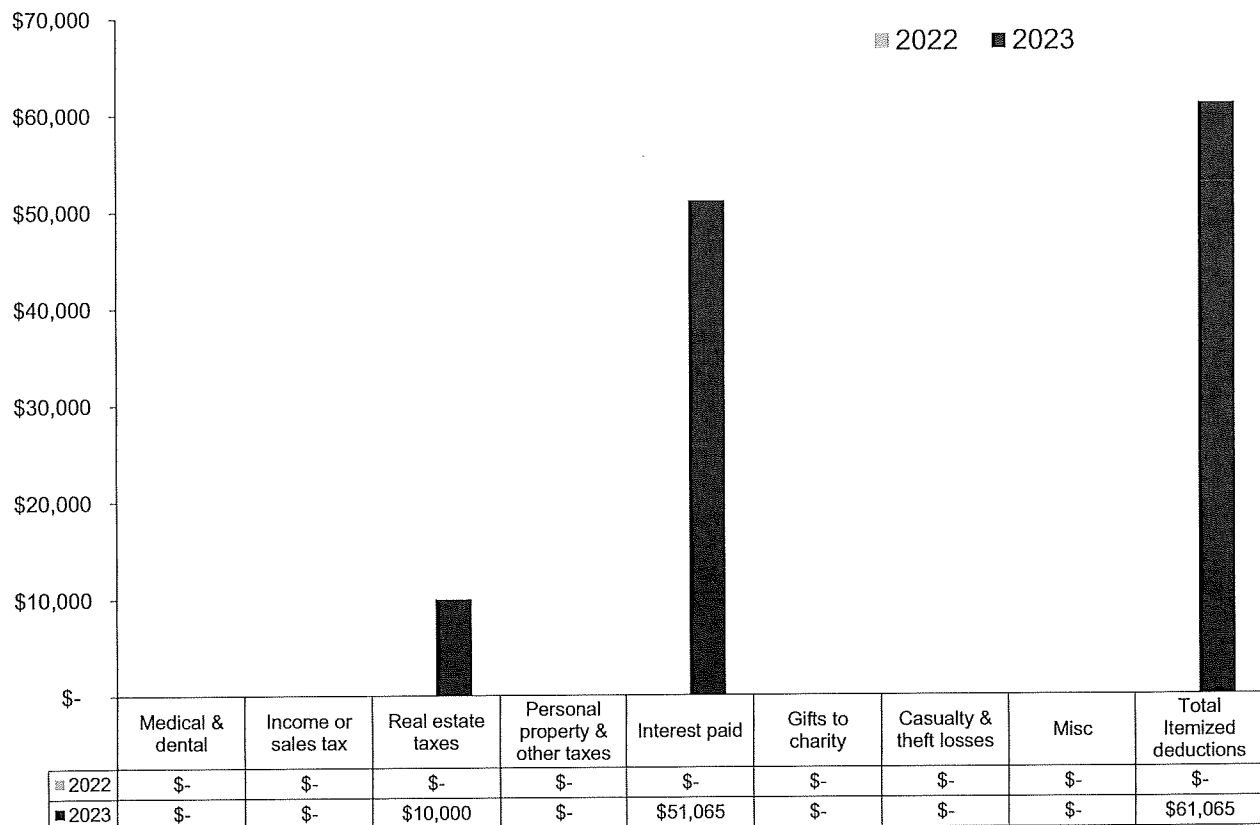
Deduction Applied*	Deduction Type
\$61,065	Itemized

*How the standard or itemized deduction is applied depends on which is beneficial to your overall tax return or required by law.

"How did my deductions change from last year?"

	2022	2023
Deduction Applied		Itemized \$61,065

"How did my itemized deductions change from last year?"



If charts do not match total deductions, your return may have utilized the standard deduction or was subject to other limitations.

Questions? Email me at info@ppzllc.com or give me a call at (305) 595-0303

EXHIBIT Q

CARLOS SERRANO
Tax Year 2023

Your 2-Year Comparison Data

Summary

Items Affecting Your Bottom Line	2022	2023	Difference	% Difference
Total Income		\$ (2,134)		
Adjustments to Income		\$ -		
Adjusted Gross Income (AGI)		\$ (2,134)		
Standard or Itemized Deductions		\$ 61,065		
Qualified Business Income Deduction		\$ -		
Taxable Income		\$ -		
Total Tax		\$ -		
Payments and Credits		\$ -		
Penalties		\$ -		
Bottom Line		\$ -		

Detail of Featured Line Items

Sources of Income	2022	2023	Difference	% Difference
Wages, Salaries, Tips	\$	-		
Interest & Ordinary Dividends	\$	-		
State Tax Refund	\$	-		
Schedule C (all)	\$	123,729		
Capital Gains (losses)	\$	-		
IRA Taxable Distributions	\$	-		
Pension Taxable Distributions	\$	-		
Rents and Royalty Income	\$	-		
Partnerships, SCorps, etc.	\$	-		
Farm Income	\$	(125,863)		
Social Security (taxable)	\$	-		
Other Income	\$	-		
Total Income	\$	(2,134)		

Itemized Deductions	2022	2023	Difference	% Difference
Medical & dental	\$	-		
Income or sales tax	\$	-		
Real estate taxes	\$	10,000		
Personal property & other taxes	\$	-		
Interest paid	\$	51,065		
Gifts to charity	\$	-		
Casualty & theft losses	\$	-		
Misc	\$	-		
Total Itemized deductions	\$	61,065		

Taxes	2022	2023	Difference	% Difference
Income Tax	\$	-		
Additional Income Tax	\$	-		
Self-Employment Tax	\$	-		
Alternative Minimum Tax (AMT)	\$	-		
Other Taxes	\$	-		
Total Tax	\$	-		

Questions? Email me at info@ppzllc.com or give me a call at (305) 595-0303

EXHIBIT Q

CARLOS SERRANO
Tax Year 2023

Personalized Tax Advice

Below you will find a list of recommendations that offer potential opportunities to save on your taxes next year. We created this list for you based on the information in your 2023 tax return. If you have any questions about anything on this list, please don't hesitate to contact our firm. Also, you have received a copy of your tax return. Keep a copy of your return and your supporting documentation for at least three years or more after you file your tax return.

- ☐ Keep track of all your receipts for any home improvements you make on your home so that you can determine your proper tax basis when you sell it.
- ☐ Be sure to consult with us in December 2024 for some year end planning regarding REMEDIATION to help minimize your tax liability.
- ☐ Be sure to maintain a separate business checking account to refrain from mixing personal and business expenses together.
- ☐ As a self-employed business owner, consider purchasing a disability policy to protect you financially in case of accident or injury.
- ☐ Be sure to keep a detailed annual mileage record for all vehicles used in your business. The record should include your business's name, the business and the total miles for the year, and the business trip purpose.
- ☐ Consider setting up a home office during 2024 and using it regularly and exclusively for REMEDIATION . Then you can deduct additional expenses for this business.
- ☐ You may be able to lower your tax and health expenses for 2024 by purchasing health insurance through your business or, if you have a high deductible medical plan, opening a Health Savings Account.
- ☐ If you make charitable contributions, it may lower your tax bill in the future. You can even benefit from donating good quality used clothing to a charity.

Thank you again for your tax business this year. We look forward to meeting your future needs.

EXHIBIT Q